



1951

File No.

B. Sales Tax
&
Merged States
/61

Legal Dept.

B BRANCH

Subject:— L. A. Bill No. XLIX of 1951

A Bill to amend the Bombay
Tax Act 1946 and
Bombay Merged States
(Laws) Act 1950

Bom. Act XXXVI of 1951

P 19
E

File No.

B. Sales Tax & Merged
States/51

Gen. 194 e.

833-B

No.16208
Legal Department,
Bombay Castle(Bombay No.1), 18th October 1951

From
Shri M.R. Dhurandhar,
Secretary to the Government of Bombay.

To
The Secretary to the Governor of Bombay,

Subject:- The Bombay Sales and Bombay
Merged States(Laws)(Ameli-
Amendment) Bill, 1951.

Sir,

With reference to article 200 of the Constitution of India, I am directed to forward herewith for the assent of His Excellency the Governor the authentic copy of the Bombay Sales Tax and Bombay Merged States(Laws) (Ameli Amendment) Bill, 1951, which was read for the third time and passed at the meetings of the Bombay Legislative Assembly and the Bombay Legislative Council held on the 24th and the 26th September 1951, respectively.

2. The subject-matter of the Bill falls under entry 54 in List II and entry 7 in List III in the Seventh Schedule to the Constitution of India. It is not necessary to reserve the Bill for the consideration of the President with reference to article 31(3) or 254(2) or any any other article of the Constitution of India.

3. The date on which His Excellency the Governor's assent is given may kindly be entered in the endorsement.

4. I also forward herewith one copy of each of the

1. Bill as introduced in the Bombay Legislative Assembly with the Statment of Objects and Reasons.	items Nos. 1,2
2. Bill as read for the third time and passed by the Bombay Legislative Assembly and as introduced in the Bombay Legislative Council.	and 4
3. Bill as read for the third time and passed by the Bombay Legislative Council.	and two
4. Extracts from the proceedings of the Bombay Legislative Assembly dated the 24th September 1951 and of the Bombay Legislative Council dated the 26th September 1951.	copies of items

-----6666----- No.3
of the papers noted in the margin. The Bill was not referred to a Select Committee.

Yours faithfully,

Sd/-

11-10

Secretary to Government.

Copy forwarded with compliments to the Secretary to
the Government of Bombay Finance Department.

M.R.D.

17-7-56

C.4

No. G.S.- 2716

FROM
THE SECRETARY TO THE GOVERNOR OF BOMBAY

To
The Secretary to Government,
Legal Department,

GOVERNMENT HOUSE,

~~GANESHKHIND.~~ October 16, 1951.

Poona 7;

Subject:- The Bombay Sales Tax and Bombay Merged
States(Laws)(Amreli Amendment) Bill,
1951.

Sir,

With reference to your letter No.16208, dated
October 13, 1951, I am directed to return herewith the
authentic copy of the Bombay Sales Tax and Bombay
Merged States(Laws)(Amreli Amendment) Bill, 1951.
with His Excellency the Governor's assent signified
thereon.

Yours faithfully,

Sd/-

Secretary to the Governor
of Bombay.

R.D.
7-7-56
C.4

Sales Tax and Bombay Merged States (Baws)
(Amreli Amendment) Act, 1951.

GOVERNMENT OF BOMBAY.
Legal Department,
Resolution No. 16682
Bombay Castle 20th October 1951.

Letter to the Secretary to the Governor, No 16208, dated
the 13th October 1951.

Letter from the Secretary to the Governor, No G.S. 2716,
dated the 18th October 1951.

"With reference to your letter No. 16208, dated October 13,
1951, I am directed to return herewith the authentic
copy of the Bombay sales Tax and Bombay Merged States
(Laws) (Amreli Amendment) Bill, 1951, with his Excellency
the Governor's assent signified thereon".

RESOLUTION:- The law should be published as Bombay Act
No XXXVI of 1951, in the Bombay Government Gazette dated
the 20th October 1951.

2. The Act should be translated into Marathi, Gujarati,
Kannada and Hindi (in Devanagari script) and the translations
should be published in the Bombay Government Gazette.

3. A copy of the Act should be forwarded to the Finance
Department.

By order of the Governor of Bombay,

Sd/-

S. L. CHAUDHARI,

Deputy Secretary to Government.

To

The Manager, Government Central Press, Bombay (with a
copy of the Act and with a request that 30 Gazette
copies of the Act may be forwarded to the Legal
Department and 10 copies to the Finance Department)

The Finance Department,

*The Oriental Translator to Government } with a copy
The Bombay Legislature Department, } of the Act.
The Director of Publicity, Bombay, }
The Enquiry Officer for the Secretariat }
Bombay.

*With four extra copies of the Act,

M.R.D.
17-7-56

C.4



The Bombay Government Gazette

PUBLISHED BY AUTHORITY

TUESDAY, 11TH SEPTEMBER 1951.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART V-

[To be translated into Marathi, Gujarati, Kannada and Hindi (in Devnagari script) and the translations to be published in the "Bombay Government Gazette". The dates of publication to be reported.]

The following Bill is published under the proviso to rule 80½ of the Bombay Legislative Assembly Rules :—

L. A. BILL No. XLIX OF 1951.

A Bill to amend the Bombay Sales Tax Act, 1946, and the Bombay Merged States (Laws) Act, 1950.

WHEREAS it is expedient to amend the Bombay Sales Tax Act, 1946, and the Bombay Merged States (Laws) Act, 1950, in its application to the District of Amreli, in consequence of the peculiar geographical position of the said District ; It is hereby enacted as follows :—

1. (1) This Act may be called the Bombay Sales Tax and Bombay Merged States ^{Short title} (Laws) (Amreli Amendment) Act, 1951. ^{and}

(2) It shall come into force on such date as the State Government may by notification in the *Official Gazette* appoint. ^{commence-}

2. In section 5 of the Bombay Sales Tax Act, 1946, in sub-section (1),—

(i) in clause (a), for the words beginning with the words "from any territory" and ending with the words "*Official Gazette*" the brackets and words "(excluding the District of Amreli) from places outside the State of Bombay or from the District of Amreli" shall be substituted ; ^{Amendment of section 5 of Bom. V of 1946.}

(ii) the following proviso shall be added at the end, namely :—

"Provided that the State Government may at any time by notification in the *Official Gazette* direct that the provisions of clause (a) shall not apply to any goods brought from the District of Amreli into the other parts of the State of Bombay."

Amendment of entry in second column relating to Districts of Amreli and Okhamandal in Third Schedule to Bom. IV of 1950.

3. In the Third Schedule to the Bombay Merged States (Laws) Act, 1950, hereinafter called "the said Schedule" in the second column, in the entry relating to the Bombay Sales Tax Act, 1946, in its application to the Districts of Amreli and Okhamandal, hereinafter called "the said entry," for the words "Districts of Amreli and Okhamandal of Baroda State" the words "District of Amreli" shall be substituted.

Bom. IV of 1950. Bom. V of 1946.

Amendment of entry relating to section 5 of Bom. V of 1946 in respect of Districts of Amreli and Okhamandal in third column in Third Schedule to Bom. IV of 1950.

4. In the said Schedule in the third column, in the said entry,—

(A) before the words and figure "For section 5" the brackets and figure "(1)" shall be inserted;

(B) in section 5—

(i) in sub-section (1)—

(a) for clause (a) the following clause shall be substituted, namely:—

"(a) in the case of a dealer who brings any goods into the District of Amreli from any places outside the District, whether by land, water or air, Rs. 10,000, provided the value of such goods is not less than Rs. 1,000;";

(b) the following proviso shall be inserted at the end, namely:—

"Provided that the State Government may at any time by notification in the *Official Gazette* direct that the provisions of clause (a) shall not apply to any goods brought from the other parts of the State of Bombay.";

(ii) the Schedule at the end notifying the States shall be deleted.

Addition of entries in Third Schedule to Bom. IV of 1950.

5. In the said Schedule in the third column after the said entry, the following entries shall be added, namely:—

"(2) In section 6, in sub-section (1), after clause (b) the following shall be inserted, namely:—

'Provided that the items relating to the following goods shall be deleted from Schedule I and the tax leviable in respect of sales or supplies thereof in the District of Amreli shall be at the rate of one-half of an anna on the taxable turnover of a dealer, namely:—

(1) Clocks, timepieces and watches and parts thereof,

(2) Articles (including rubber and other tyres, and tubes and batteries) adapted for use as parts and accessories of motor vehicles, not being such articles as are ordinarily also used for other purposes than as parts or accessories of motor vehicles;

Provided further that the State Government may at any time by notification in the *Official Gazette*, alter the rate of tax leviable in respect of the sales or supplies of all or any of the aforesaid goods to such rate as it thinks fit, but so as not to exceed the rate levied in respect of sales or supplies thereof in the other parts of the State of Bombay.

(3) In section 7, in sub-section (1), the following provisos shall be added at the end, namely:—

'Provided that no tax shall also be payable on the sales or supplies of the following goods in the District of Amreli and the items relating to the aforesaid goods shall be included in Schedule II, namely:—

(1) Cloth manufactured in mills or on power looms,—

(i) made out of cotton yarn only, or

(ii) sold at a rate not exceeding rupees two per yard,

(2) Sugar,

(3) Oils of sesame (*oil*), safflower (*kard*) and groundnut, when sold without being hydrogenated,

(4) Groundnuts, and

(5) Domestic utensils of brass and copper :

Provided further that the State Government may at any time by notification in the *Official Gazette* direct that all or any of the aforesaid goods shall be deleted from Schedule II. "

6. Nothing in this Act shall be deemed to affect anything done before the coming into force of this Act, or any obligation, liability or penalty incurred before the aforesaid date or any legal proceeding or remedy in respect of any such obligation or liability ; and any such obligation, liability or remedy may be enforced and any such legal proceeding may be instituted or continued and any such penalty may be imposed, as if this Act had not been passed.

STATEMENT OF OBJECTS AND REASONS.

Along with the areas of Indian States merged in the State of Bombay when the District of Amreli was merged into the State of Bombay as a part of the former Baroda State, the provisions of the Bombay Sales Tax Act, 1946, were applied to the said district. The geographical position of the District of Amreli is peculiar. It is detached from the other parts of the State of Bombay and it is surrounded on all sides by the State of Saurashtra. Various areas forming the district do not form a compact area but are also detached and surrounded by the areas of the State of Saurashtra. The provisions of the Sales Tax Act as in operation in the State of Saurashtra differ materially from that of the Bombay Sales Tax Act, 1946, which applies to the District of Amreli particularly in regard to the rate of the tax leviable in respect of the sales and supplies of certain goods and also in regard to certain goods exempted from the said tax. The result has been that the inhabitants of the District of Amreli have been suffering inconvenience. The object of this Bill is to give some kind of relief to the inhabitants of this district by providing that the rate of the sales tax on certain goods is on a par with that levied in the State of Saurashtra and that the exemption in respect of taxable goods in the District of Amreli is nearly similar to that permitted under the Saurashtra Sales Tax Act. With this object in view it is proposed to amend the Bombay Sales Tax Act, 1946, and the Third Schedule in the Bombay Merged States (Laws) Act, 1950, relating to the application of the Bombay Sales Tax Act, 1946, to the Districts of Amreli and Okha-mandal of the former Baroda State now known as the District of Amreli. The following notes on the important clauses will explain the object of the Bill :—

Clauses 2 and 4.—It is proposed in these clauses to amend section 5 (1) of the Bombay Sales Tax Act, 1946, to provide that—
(1) a dealer who brings goods into the State of Bombay excluding the District of Amreli from places outside the State of Bombay or from the District of Amreli, and
(2) a dealer who brings goods into the District of Amreli from any place outside the district,

shall be liable to pay the tax if his turnover exceeds the limits specified in the section. The object of these clauses is to put a dealer who brings goods into the

State of Bombay from the District of Amreli on the same footing as a dealer who brings goods into the State of Bombay from Saurashtra and other places outside the State.

Clause 5.—This clause purports to amend sections 6 and 7 of the Bombay Sales Tax Act, 1946, in their application to the District of Amreli. In view of the fact that the sales tax on clocks, timepieces, watches and parts thereof and articles including rubber and other tyres adapted for use as parts and accessories of motor vehicles are liable to sales tax at a lower rate, i.e., one-half of an anna on the taxable turnover of a dealer in Saurashtra, it is provided that in the District of Amreli, the sales tax will be leviable at the said rate and not at one anna on the taxable turnover as in other parts of the State of Bombay. Section 7 is also being amended to provide that among the exempted articles cloth manufactured in mills or on power looms but made entirely out of cotton yarn or, sold at a rate not exceeding two rupees per yard, sugar, oils, groundnuts and domestic utensils of brass and copper will be included as the said articles are not taxed under the Saurashtra Sales Tax Act.

Clause 6.—This clause provides that anything done, any liability or obligation incurred before this amending Act would come into force shall not be deemed to be affected by the proposed amendments.

Dated the 10th September 1951.

(Signed) VAIKUNTH L. MEHTA.

By order of the Governor of Bombay,

J. R. DHURANDHAR,

Secretary to the Government of Bombay,
Legal Department.

Poona, dated the 10th September 1951.

L. A. BILL No. XLIX OF 1951.

A Bill to amend the Bombay Sales Tax Act, 1946, and the Bombay Merged States (Laws) Act, 1950.

(As read for the third time and passed by the Legislative Assembly on the 24th September 1951.)

Bom.
V of
1946,
Bom.
IV of
1950.

WHEREAS it is expedient to amend the Bombay Sales Tax Act, 1946, and the Bombay Merged States (Laws) Act, 1950, in its application to the District of Amreli, in consequence of the peculiar geographical position of the said District ; It is hereby enacted as follows :—

1. (1) This Act may be called the Bombay Sales Tax and Bombay Merged States (Laws) (Amreli Amendment) Act, 1951. Short title
and
commence-

(2) It shall come into force on such date as the State Government may by notification in the *Official Gazette* appoint. ment.

Bom.
V of
1946.

2. In section 5 of the Bombay Sales Tax Act, 1946, in sub-section (1),—

- (i) in clause (a), for the words beginning with the words "from any territory" and ending with the words "*Official Gazette*" the brackets and words " (excluding the District of Amreli) from places outside the State of Bombay or from the District of Amreli" shall be substituted ; Amendment
of section 5
of Bom. V
of 1946.
- 5 (ii) the following proviso shall be added at the end, namely :—
- " Provided that the State Government may at any time by notification in the *Official Gazette* direct that the provisions of clause (a) shall not apply to any goods brought from the District of Amreli into the other parts of the State of Bombay."
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Amendment of entry in second column relating to Districts of Amreli and Okhamandal in Third Schedule to Bom. IV of 1950.

3. In the Third Schedule to the Bombay Merged States (Laws) Act, 1950, hereinafter called "the said Schedule" in the second column, in the entry relating to the Bombay Sales Tax Act, 1946, in its application to the Districts of Amreli and Okhamandal, hereinafter called "the said entry," for the words "Districts of Amreli and Okhamandal of Baroda State" the words "District of Amreli (excluding Gogho Peta)" shall be substituted.

Bom.
IV of
1950.
Bom.
V of
1946.

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Amendment of entry relating to section 5 of Bom. V of 1946 in respect of Districts of Amreli and Okhamandal in third column in Third Schedule to Bom. IV of 1950.

4. In the said Schedule in the third column, in the said entry,—

(A) before the words and figure "For section 5" the brackets and figure "(1)" shall be inserted;

(B) in section 5—

(i) in sub-section (I)—

(a) for clause (a) the following clause shall be substituted, namely:—

"(a) in the case of a dealer who brings any goods into the District of Amreli from any places outside the District, whether by land, water or air, Rs. 10,000, provided the value of such goods is not less than Rs. 1,000;";

(b) the following proviso shall be inserted at the end, namely:—

"Provided that the State Government may at any time by notification in the *Official Gazette* direct that the provisions of clause (a) shall not apply to any goods brought from the other parts of the State of Bombay.";

(ii) the Schedule at the end notifying the States shall be deleted.

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Addition of entries in Third Schedule to Bom. IV of 1950.

5. In the said Schedule in the third column after the said entry, the following entries shall be added, namely:—

"(2) In section 6, in sub-section (I), after clause (b) the following shall be inserted, namely:—

'Provided that the items relating to the following goods shall be deleted from Schedule I and the tax leviable in respect of sales or supplies thereof in the District of Amreli shall be at the rate of one-half of an anna in the rupee on the taxable turnover of a dealer, namely:—

(1) Clocks, timepieces and watches and parts thereof,

(2) Articles (including rubber and other tyres, and tubes and batteries) adapted for use as parts and accessories of motor vehicles, not being such articles as are ordinarily also used for other purposes than as parts or accessories of motor vehicles:

Provided further that the State Government may at any time by notification in the *Official Gazette*, alter the rate of tax leviable in respect of the sales or supplies of all or any of the aforesaid goods to such rate as it thinks fit, but so as not to exceed the rate levied in respect of sales or supplies thereof in the other parts of the State of Bombay.'

(3) In section 7, in sub-section (I), the following provisos shall be added at the end, namely:—

'Provided that no tax shall also be payable on the sales or supplies of the following goods in the District of Amreli and the items relating to the aforesaid goods shall be included in Schedule II, namely:—

(1) Cloth manufactured in mills or on power looms,—

(i) made out of cotton yarn only, or

(ii) sold at a rate not exceeding rupees two per yard,

(2) Sugar,

20

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- (3) Oils of sesame (*oil*), safflower (*karri*) and groundnut, when sold without being hydrogenated,
 (4) Groundnuts, and
 (5) Domestic utensils of brass and copper :

Provided further that the State Government may at any time by notification in the *Official Gazette* direct that all or any of the aforesaid goods shall be deleted from Schedule II.":

6. Notwithstanding anything contained in the Bombay Sales Tax Act, 1946, amendments of sections 5, 6 and 7 of Bom. V in the District of Amreli shall be construed as amended in the manner and to the extent provided for in the provisions of sections 4 and 5 of this Act.
 in their application to Gogho
 of 1946
 of Bom. V
 5, 6 and 7
 of sections
 amendments

7. Nothing in this Act shall be deemed to affect anything done before the coming into force of this Act, or any obligation, liability or penalty incurred before the aforesaid date or any legal proceeding or remedy in respect of any such obligation or liability ; and any such obligation, liability or remedy may be enforced and any such legal proceeding may be instituted or continued and any such penalty may be imposed, as if this Act had not been passed.

1946.
 V of
 Bom.

STATEMENT OF OBJECTS AND REASONS.

Along with the areas of Indian States merged in the State of Bombay when the Baroda State, the provisions of the Bombay Sales Tax Act, 1946, were applied to the said district. The geographical position of the District of Amreli is peculiar. It is detached from the other parts of the State of Bombay and it is surrounded on all sides by the State of Saurashtra. Various areas forming the district do not form a compact area but are also detached and surrounded by the areas of the State of Saurashtra. The provisions of the Sales Tax Act as in operation in the State of Saurashtra differ materially from that of the Bombay Sales Tax Act, 1946, which applies to the District of Amreli particularly in regard to the rate of the tax leviable in respect of the sales and supplies of certain goods and also in regard to certain goods exempted from the said tax. The result has been that the inhabitants of the District of Amreli both as consumers and traders have been adversely affected and have been suffering inconvenience. The object of this Bill is to give some kind of relief to the inhabitants of this district by providing that the rate of the sales tax on certain goods is on a par with that levied in the State of Saurashtra and that the exemption in respect of taxable goods in the District of Amreli is nearly similar to that permitted under the Saurashtra Sales Tax Act. With this object in view it is proposed to amend the Bombay Sales Tax Act, 1946, and the Third Schedule in the Bombay Merged States (Laws) Act, 1950, relating to the application of the Bombay Sales Tax Act, 1946, to the Districts of Amreli and Okha-mandal of the former Baroda State now known as the District of Amreli. The following notes on the important clauses will explain the object of the Bill:—

Clauses 2 and 4.—It is proposed in these clauses to amend section 5 (1) of the Bombay Sales Tax Act, 1946, to provide that—

(1) a dealer who brings goods into the State of Bombay excluding the District of Amreli from places outside the State of Bombay or from the District of Amreli, and
(2) a dealer who brings goods into the District of Amreli from any place outside the district,

shall be liable to pay the tax if his turnover exceeds the limits specified in the section. The object of these clauses is to put a dealer who brings goods into the State of Bombay from the District of Amreli on the same footing as a dealer who brings goods into the State of Bombay from Saurashtra and other places outside the State.

Clause 5.—This clause purports to amend sections 6 and 7 of the Bombay Sales Tax Act, 1946, in their application to the District of Amreli. In view of the fact that the sales tax on clocks, tinnepieces, watches and parts thereof and articles including rubber and other tyres adapted for use as parts and accessories of motor vehicles are liable to sales tax at a lower rate, i.e., one-half of an anna on the taxable turnover of a dealer in Saurashtra, it is provided that in the District of Amreli, the sales tax will be leviable at the said rate and not at one anna on the taxable turnover as in other parts of the State of Bombay. Section 7 is also being amended to provide that among the exempted articles cloth manufactured in mills or on power looms but made entirely out of cotton yarn or sold at a rate not exceeding two rupees per yard, sugar, oils, groundnuts and domestic utensils of brass and copper will be included as the said articles are not taxed under the Saurashtra Sales Tax Act.

Clause 6.—This clause provides that anything done, any liability or obligation incurred before this amending Act would come into force shall not be deemed to be affected by the proposed amendments.

Dated the 10th September 1951.

VAIKUNTH L. MEHTA.

Government of Bombay

LEGAL DEPARTMENT.

[L. A. BILL No. XLIX OF 1951.]

**(As read for the third time and passed by the
Legislative Assembly on the 24th
September 1951).**

**A Bill to amend the Bombay Sales Tax Act,
1946, and the Bombay Merged States
(Laws) Act, 1950.**

[Shri VAIKUNTH L. MEHTA, M.L.A.]

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152

L. A. BILL No. XLIX OF 1951.

A Bill to amend the Bombay Sales Tax Act, 1946, and the Bombay Merged States (Laws) Act, 1950.

(As read for the third time and passed by the Legislative Assembly on the 24th September 1951.)

(As returned by the Legislative Council without recommendations on the 26th September 1951.)

Bom.
V of
1946.
Bom.
7 of
1950.

WHEREAS it is expedient to amend the Bombay Sales Tax Act, 1946, and the Bombay Merged States (Laws) Act, 1950, in its application to the District of Amreli, in consequence of the peculiar geographical position of the said District ; It is hereby enacted as follows :—

1. (1) This Act may be called the Bombay Sales Tax and Bombay Merged States (Laws) (Amreli Amendment) Act, 1951. Short title and commence-

(2) It shall come into force on such date as the State Government may by notification in the *Official Gazette* appoint. ment.

Bom.
V of
1946.

2. In section 5 of the Bombay Sales Tax Act, 1946, in sub-section (1),— Amendment of section 5 of Bom. V of 1946.

(i) in clause (a), for the words beginning with the words "from any territory" and ending with the words "*Official Gazette*" the brackets and words "(excluding the District of Amreli) from places outside the State of Bombay, or from the District of Amreli" shall be substituted ;

(ii) the following proviso shall be added at the end, namely :—

"Provided that the State Government may at any time by notification in the *Official Gazette* direct that the provisions of clause (a) shall not apply to any goods brought from the District of Amreli into the other parts of the State of Bombay."

Amendment of entry in second column relating to Districts of Amreli and Okhamandal in Third Schedule to Bom. IV of 1950.

3. In the Third Schedule to the Bombay Merged States (Laws) Act, 1950, hereinafter called "the said Schedule" in the second column, in the entry relating to the Bombay Sales Tax Act, 1946, in its application to the Districts of Amreli and Okhamandal, hereinafter called "the said entry," for the words "Districts of Amreli and Okhamandal of Baroda State" the words "District of Amreli (excluding Gogho Peta)" shall be substituted.

Bom.
IV of
1950.
Bom.
V of
1946.

Amendment of entry relating to section 5 of Bom. V of 1946 in respect of Districts of Amreli and Okhamandal in third column in Third Schedule to Bom. IV of 1950.

4. In the said Schedule in the third column, in the said entry,—

(A) before the words and figure "For section 5" the brackets and figure "(1)" shall be inserted;

(B) in section 5—

(i) in sub-section (1)—

(a) for clause (a) the following clause shall be substituted, namely:—

"(a) in the case of a dealer who brings any goods into the District of Amreli from any places outside the District, whether by land, water or air, Rs. 10,000, provided the value of such goods is not less than Rs. 1,000;"

(b) the following proviso shall be inserted at the end, namely:—

"Provided that the State Government may at any time by notification in the *Official Gazette* direct that the provisions of clause (a) shall not apply to any goods brought from the other parts of the State of Bombay.";

(ii) the Schedule at the end notifying the States shall be deleted.

Addition of entries in Third Schedule to Bom. IV of 1950.

5. In the said Schedule in the third column after the said entry, the following entries shall be added, namely:—

"(2) In section 6, in sub-section (1), after clause (b) the following shall be inserted, namely:—

'Provided that the items relating to the following goods shall be deleted from Schedule I and the tax leviable in respect of sales or supplies thereof in the District of Amreli shall be at the rate of one-half of an anna in the rupee on the taxable turnover of a dealer, namely:—

(1) Clocks, timepieces and watches and parts thereof,

(2) Articles (including rubber and other tyres, and tubes and batteries) adapted for use as parts and accessories of motor vehicles, not being such articles as are ordinarily also used for other purposes than as parts or accessories of motor vehicles:

Provided further that the State Government may at any time by notification in the *Official Gazette*, alter the rate of tax leviable in respect of the sales or supplies of all or any of the aforesaid goods to such rate as it thinks fit, but so as not to exceed the rate levied in respect of sales or supplies thereof in the other parts of the State of Bombay.

(3) In section 7, in sub-section (1), the following provisos shall be added at the end, namely:—

'Provided that no tax shall also be payable on the sales or supplies of the following goods in the District of Amreli and the items relating to the aforesaid goods shall be included in Schedule II, namely:—

(1) Cloth manufactured in mills or on power looms,—

(i) made out of cotton yarn only, or

(ii) sold at a rate not exceeding rupees two per yard,

(2) Sugar,

- (3) Oils of sesame (*til*), safflower (*kard*) and groundnut, when sold without being hydrogenated, (4) Groundnuts, and (5) Domestic utensils of brass and copper :

Provided further that the State Government may at any time by notification in the *Official Gazette* direct that all or any of the aforesaid goods shall be deleted from Schedule II: ”.

6. Notwithstanding anything contained in the Bombay Sales Tax Act, 1946, Amendments of sections 5, 6 and 7 of the said Act in their application to the Gogho of Bom. V in the manner and to the extent provided for in the provisions of sections 4 and 5 of this Act.

in their application to Gogho of Bom. V

7. Nothing in this Act shall be deemed to affect anything done before the coming into force of this Act, or any obligation, liability or penalty incurred before the aforesaid date or any legal proceeding or remedy in respect of any such obligation or liability ; and any such obligation, liability or remedy may be enforced and any such legal proceeding may be instituted or continued and any such penalty may be imposed, as if this Act had not been passed.

Bom.
V of
1946.

Government of Bombay

LEGAL DEPARTMENT.

[L. A. BILL No. XLIX OF 1951¹]

**(As read for the third time and passed by the
Legislative Assembly on the 24th
September 1951).**

**(As returned by the Legislative Council without
recommendations on the 26th
September 1951.)**

**A Bill to amend the Bombay Sales Tax Act,
1946, and the Bombay Merged States
(Laws) Act, 1950.**

[Shri: VAIKUNTH L. MEHTA, M.L.A.].



The

Bombay Government Gazette

PUBLISHED BY AUTHORITY

SATURDAY, 20TH OCTOBER 1951.

separate paging is given to this Part in order that it may be filed as a separate compilation.

PART IV

Acts of the Bombay Legislature and Ordinances promulgated and Regulations made by the Governor.

CONTENTS

	PAGES
BOMBAY ACT No. XXXVI OF 1951—An Act to amend the Bombay Sales Tax Act, 1946, and the Bombay Merged States (Laws) Act, 1950	203-205

The following Act of the Bombay Legislature having been assented to by the Governor on the 16th October 1951 is hereby published for general information.

J. R. DHURANDHAR,

Secretary to the Government of Bombay,
Legal Department.

BOMBAY ACT No. XXXVI OF 1951.

(First published, after having received the assent of the Governor, in the "Bombay Government Gazette" on the 20th October 1951.)

An Act to amend the Bombay Sales Tax Act, 1946, and the Bombay Merged States (Laws) Act, 1950.

WHEREAS it is expedient to amend the Bombay Sales Tax Act, 1946, and the Bombay Merged States (Laws) Act, 1950, in its application to the District of Amreli, in consequence of the peculiar geographical position of the said District ; It is hereby enacted as follows :—

1. (1) This Act may be called the Bombay Sales Tax and Bombay Merged States (Laws) (Amreli Amendment) Act, 1951. Short title and commencement.

(2) It shall come into force on such date as the State Government may by notification in the *Official Gazette* appoint.

2. In section 5 of the Bombay Sales Tax Act, 1946, in sub-section (I),—

(i) in clause (a), for the words beginning with the words "from any territory" and ending with the words "*Official Gazette*" the brackets and words " (excluding the District of Amreli) from places outside the State of Bombay or from the District of Amreli" shall be substituted ; Amendment of section 5 of Bom. V of 1946.

(ii) the following proviso shall be added at the end, namely :—

"Provided that the State Government may at any time by notification in the *Official Gazette* direct that the provisions of clause (a) shall not apply to any goods brought from the District of Amreli into the other parts of the State of Bombay."

Amendment of entry in second column relating to Districts of Amreli and Okhamandal in Third Schedule to Bom. IV of 1950.

3. In the Third Schedule to the Bombay Merged States (Laws) Act, 1950, hereinafter called "the said Schedule" in the second column, in the entry relating to the Bombay Sales Tax Act, 1946, in its application to the Districts of Amreli and Okhamandal, hereinafter called "the said entry," for the words "Districts of Amreli and Okhamandal of Baroda State" the words "District of Amreli (excluding Gogho Peta)" shall be substituted.

Bom.
IV of
1950.
Bom.
V of
1946.

Amendment of entry relating to section 5 of Bom. V of 1946 in respect of Districts of Amreli and Okhamandal in third column in Third Schedule to Bom. IV of 1950.

4. In the said Schedule in the third column, in the said entry,—

(A) before the words and figure "For section 5" the brackets and figure "(1)" shall be inserted;

(B) in section 5—

(i) in sub-section (1)—

(a) for clause (a) the following clause shall be substituted, namely:—

"(a) in the case of a dealer who brings any goods into the District of Amreli from any places outside the District, whether by land, water or air, Rs. 10,000, provided the value of such goods is not less than Rs. 1,000;";

(b) the following proviso shall be inserted at the end, namely:—

"Provided that the State Government may at any time by notification in the *Official Gazette* direct that the provisions of clause (a) shall not apply to any goods brought from the other parts of the State of Bombay.";

(ii) the Schedule at the end notifying the States shall be deleted.

Addition of entries in Third Schedule to Bom. IV of 1950.

5. In the said Schedule in the third column after the said entry, the following entries shall be added, namely:—

"(2) In section 6, in sub-section (1), after clause (b) the following shall be inserted, namely:—

'Provided that the items relating to the following goods shall be deleted from Schedule I and the tax leviable in respect of sales or supplies thereof in the District of Amreli shall be at the rate of one-half of an anna in the rupee on the taxable turnover of a dealer, namely:—

(1) Clocks, timepieces and watches and parts thereof,

(2) Articles (including rubber and other tyres, and tubes and batteries) adapted for use as parts and accessories of motor vehicles, not being such articles as are ordinarily also used for other purposes than as parts or accessories of motor vehicles:

Provided further that the State Government may at any time by notification in the *Official Gazette*, alter the rate of tax leviable in respect of the sales or supplies of all or any of the aforesaid goods to such rate as it thinks fit, but so as not to exceed the rate levied in respect of sales or supplies thereof in the other parts of the State of Bombay.'

(3) In section 7, in sub-section (1), the following provisos shall be added at the end, namely:—

'Provided that no tax shall also be payable on the sales or supplies of the following goods in the District of Amreli and the items relating to the aforesaid goods shall be included in Schedule II, namely:—

(1) Cloth manufactured in mills or on power looms,—

(i) made out of cotton yarn only, or

(ii) sold at a rate not exceeding rupees two per yard,

(2) Sugar,

Bom.
V of
1946.

Provided further that the State Government may at any time by notification in the *Official Gazette* direct that all or any of the aforesaid goods shall be deleted from Schedule II :—

- (5) Domestic utensils of brass and copper :
- (4) Groundnuts, and
being hydrogenated,
- (3) Oils of sesame (*nili*), safflower (*kandi*) and groundnut, when sold without

PART IV] THE BOMBAY GOVT. GAZETTE, OCTOBER 20, 1951. 205

6. Notwithstanding anything contained in the Bombay Sales Tax Act, 1946, amendments of sections 5, 6 and 7 of the said Act in their application to the Gogho Peta in the District of Amreli shall be construed as amended in the manner and to the extent provided for in the provisions of sections 4 and 5 of this Act.
in their
application
to Gogho
Peta.
of 1946
of Bom. V
5, 6 and 7
of sections
7. Nothing in this Act shall be deemed to affect anything done before the coming into force of this Act, or any obligation, liability or penalty incurred before the aforesaid date or any legal proceeding or remedy in respect of any such obligation or liability ; and any such obligation, liability or remedy may be enforced and any such legal proceeding may be instituted or continued and any such penalty may be imposed, as if this Act had not been passed.